



## **Communicating corporate social responsibility in a social world: The effects of company-generated and user-generated social media content on CSR attributions and scepticism**

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**Communicating corporate social responsibility in a social world:  
The effects of company-generated and user-generated social media content  
on CSR attributions and scepticism**

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**Abstract**

As companies rely on social media to communicate corporate social responsibility (CSR), the need to understand the implications of using this channel grows. This study explored such implications in the context of food retailers' CSR. Drawing on attribution theory, it adopts a mixed method approach to explain how social media communication shapes CSR attributions and influences consumers' scepticism towards CSR. Results identify company-generated social media communication as an important antecedent of CSR attributions. It finds that attributions play a key role in determining the extent to which consumers interact with user-generated content (UGC), influencing whether it shapes their scepticism. The study offers several implications for academics and practitioners, extending current theoretical arguments related to the use of social media for CSR communication.

**Key words**

Corporate social responsibility, Social media, User-generated content, CSR attributions, Scepticism, Consumers

**Summary statement of contribution**

This study employs mixed methods to examine the impact of using social media to communicate CSR. Social media differs significantly to traditional communications. Thus prior research cannot be assumed to apply in this context. This study makes original contribution by identifying how and why CSR communication on social media shapes CSR

attributions. Further, it identifies the role UGC plays in shaping CSR scepticism and how scepticism can be minimised when company-generated messages coexist with UGC.

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**Introduction**

Companies increasingly communicate their corporate social responsibility (CSR) (Lee et al., 2018). That is, their practices that exert a positive impact and minimize negative impact on society (Pride and Ferrell, 2006). A challenge in promoting CSR is that it attracts consumer scepticism (Joireman et al., 2018), *i.e.* a person's tendency to doubt, disbelieve and question (Skarmeas and Leonidou, 2013). Sceptical consumers are more likely to boycott brands they dislike (Chylinski and Chu, 2010), spread negative word-of-mouth (WOM) (Leonidou and Skarmeas, 2017), or engage in retribution behaviour (Dabholkar, 1994). Concerning for practitioners, consumer scepticism is on the rise (Zhang and Hanks, 2017), potentially reducing willingness of consumers to reward the organisation.

Social media is increasingly advocated as an ideal CSR communication channel to reduce scepticism (Du and Vieira Jr., 2012). It is perceived as more trustworthy than traditional communication channels (Sparks and Bradley, 2018), has greater persuasive power (Zizka, 2017), enjoys greater reach (Kaplan and Haenlein, 2010), credibility (Du and Vieira Jr., 2012), and is more effective (Tench and Jones, 2015). Yet unlike traditional communication channels, which are hierarchical and controllable, social media enables multi-directional communications (Whelan et al., 2013). Company control of the message is therefore diminished when social media is used (Tench et al., 2014). A characteristic that differentiates social media from traditional channels is that it enables stakeholders to respond to CSR messages with user-generated content (UGC).

UGC is publically visible online content initiated, created, circulated, and consumed by users (Kim and Johnson, 2016). Whilst similar to offline WOM, *i.e.* affects consumers' perceptions (Melewar et al., 2017), UGC has unique characteristics that create previously unseen challenges. Unlike traditional WOM, UGC can quickly reach global audiences (Kim and Johnson, 2016). UGC is aggregated in large volumes when stakeholders respond to company posts (Flanagin and Metzger, 2013). This exposes consumers to information, arguments and perspectives that they would not experience in one-to-one settings amongst reference groups. Further, social media enables system-generated cues (*i.e.* numerical information generated by the site, such as number of 'likes' or 'shares'). Other users can 'endorse' UGC, giving comments greater weighting and impacting perceived legitimacy of CSR (Lee et al., 2018). These unique characteristics of UGC mean application of studies about traditional WOM is questionable in a digital context.

Eberle et al. (2013) identify that UGC impacts company message credibility and reputation. It influences consumers' brand engagement (Malthouse et al., 2016) and purchase intention (Kim and Johnson, 2016). Further investigation of this phenomenon in a CSR setting is required (Rim and Song, 2016), as studies that advocate social media for CSR communication do not consider the effect UGC has on scepticism towards CSR. This has brought about calls to examine UGC in this context, as stakeholders may use UGC to critique, expose, and voice doubt about organisations' CSR (Stohl et al., 2017). A central aim of the current paper is to address this gap by examining the extent to which UGC shapes CSR scepticism.

To address our aim we use attribution theory because it helps explain how consumers perceive organisations' CSR activities (Marín et al., 2016). Attribution theory is concerned with all aspects of causal inferences (Folkes, 1988). It explains how people make causal

inferences, how they attribute causes to events, and how this cognitive perception affects attitudes and behaviour (Skarmeas and Leonidou, 2013).

Attributions have strong predicting power on consumer response to CSR (Krystallis and Vlad, 2017). They directly influence attitudes and behaviour (Ellen et al., 2006), purchase intent (Wongpitch et al., 2016), and repeat patronage (Vlachos et al., 2009). Negative attributions can cause negative WOM and boycotting (Green and Peloza, 2014) and alter effectiveness of CSR communication campaigns (Rim and Song, 2016). Whilst the outcomes of CSR attributions are well-documented, their antecedents have received limited academic attention (Marín et al., 2016; Walker et al., 2010). To address this knowledge gap requires research to determine antecedents of consumers' attributions, as 'little is known about how consumers develop their perceptions of CSR' (Green and Peloza, 2014, p.291).

Prior research suggests CSR communication may influence attributions (*e.g.* Du et al., 2010). Such studies are not empirically supported nor elucidate which communication channels are effective in creating positive attributions (Lee, 2016). Instead, they tend to be descriptive or focus on traditional communication channels (*e.g.* Gomez and Chalmeta, 2011; Smith and Alexander, 2013). In reality, companies increasingly rely on social media for CSR communication (Eberle et al., 2013). Yet, given the unique characteristics of social media, its effect on the type of attributions consumers develop when CSR is communicated via this channel needs to be understood.

Without theoretical insight into attribution antecedents, organisations' ability to positively shape CSR attributions through their communication is questionable. Practitioners also want to know if and how their CSR communication affects consumer responses to their brands (Wongpitch et al., 2016). Ability to judge the effectiveness of social media requires insight into how it impacts consumers' CSR attributions. This study contributes to the CSR literature in determining the extent social media communication shapes CSR attributions.

To address the identified knowledge gaps, the following research questions are posed:

- 1) To what extent does CSR communication on social media impact consumers' CSR attributions?
- 2) What role does UGC play in influencing consumer scepticism towards CSR?

Much literature in this field uses experimental and case study approaches (Haigh et al., 2013; Jones et al., 2009). Yet the advances in social media mean a more nuanced understanding of the relationship between company- and user-generated communication, attributions and scepticism is needed. We therefore adopt a mixed methods approach. We first modelled the relationship between company-generated CSR communication on social media, CSR attributions and the impact of related UGC on consumer scepticism. To explain the relationships identified within the model, a qualitative study was undertaken. Using a phenomenological standpoint, deeper understanding was gained of how consumers' lived experience of engaging with social media can influence their CSR attributions and subsequent scepticism. In doing so, this research adds insights into the effects of using social media to communicate CSR.

The remainder of the paper is structured as follows. The following Literature Review provides background information on the constructs under examination. We use this to formulate hypotheses and develop a conceptual model. The research methodology is then explained. Analysis and results are then presented. The paper concludes with discussion of study outcomes and their implications for academics and practitioners, limitations and future research directions.

## **Literature review**

### ***CSR attributions***

Attribution theory suggests favourability towards a CSR initiative depends on the attributions consumers develop towards the organisation's motives for CSR (Groza et al., 2011).



Historically, CSR attributions were dichotomous and simple (Green and Peloza, 2014). Organisations engaged in CSR to serve themselves (self-oriented) or society (other-oriented). Ellen et al. (2006) developed a typology of attributions, differentiating self- and other-oriented motives into components differing in valence (Ellen et al., 2006). The typology identifies two other-oriented attributions: values-driven and stakeholder-driven motives, alongside two self-oriented attributions: egoistic-driven and strategic-driven. Values-driven attributions infer that the organisation engages in CSR because of its ethical, moral and societal ideals. Consumers with these attributions believe CSR is driven by altruism, is sincere, and based on benevolent intentions, leading to positive attitudes and behaviour (Ellen et al., 2006). In contrast, consumers react negatively when they perceive CSR as stakeholder- or egoistic-driven. Stakeholder-driven attributions suggest a company engages in CSR through necessity, driven by stakeholder pressure (Vlachos et al., 2009). Egoistic-driven attributions suggest the organisation exploits the cause to gain publicity. Strategic-driven attributions develop when CSR is perceived as a means of reducing costs and generating profits (Green and Peloza, 2014). Some argue these are acceptable to consumers (Ellen et al., 2006); others report they negatively affect consumer behaviour (Vlachos et al., 2009).

CSR attributions are accepted as a major variable in explaining reactions to CSR (Leonidou and Skarmeas, 2017). Reactions include: increased support for the organisation (Engizek and Yaşın, 2018), attitudes towards the firm, purchase intent (Wongpitch et al., 2016), evaluation of the CSR initiative (Zasuwa, 2016), and loyalty (Green and Peloza, 2014). The moderating and mediating role CSR attributions play have been examined. Pai et al. (2015), for example, find attributions moderate the relationship between CSR activity and brand advocacy. Whilst Krystallis and Vlad (2017) highlight that CSR attributions mediate the way timing of CSR communication impacts consumer attitude and purchase intention.

### ***CSR communication***

CSR communication is critical to raising stakeholder awareness of CSR activities (Bortree, 2014). As awareness is the basis of forming positive reputation and trust (Melewar et al., 2017), CSR communication is necessary to reap rewards for engaging in such practices. Historically, organisations favoured traditional CSR communication channels, employing newspapers and corporate websites (Uzunoglu et al., 2017). Other channels traditionally used include CSR reports, TV advertisements, magazine or billboard advertisements, and product packaging (Lee, 2016). Such channels were used as a persuasive attempt to positively influence consumers' CSR perceptions (Edinger-Schons et al., 2018). These channels best fit Morsing and Schultz's (2006) stakeholder information model, where the organisation controls the CSR message and consumers are viewed as passive receivers of information. However, the advent of social media may challenge the saliency of this model.

The rise of social media means control has shifted from the company to the consumer. Warne et al. (2015) suggest control over content creation in social media is a critical issue for marketers, because a single online contribution to a blog or forum can have long-term effects on organisations' reputation. Korschun and Du (2013) argued that for CSR communication to impact consumers it needed to embrace this uncontrollability and facilitate interaction. An unwelcome outcome identified in the literature is the potential for stakeholders to respond to CSR communication with scepticism (Leonidou and Skarmeas, 2017).

### ***Scepticism***

When organisations communicate CSR they face a double-edged sword (van Rekom et al., 2014). Despite consumers claiming they want to know about organisations' good deeds, they often view CSR communication as marketing rhetoric, greenwashing and PR (Waddock and Googins, 2014). As Morsing and Schultz (2006) contend, the more organisations expose

their ethical and social ambitions, the more critical stakeholder attention they attract, described as a 'self-promoter's paradox' (Ashforth and Gibbs, 1990). A 'Catch 22' situation is therefore created when organisations communicate CSR; no communication suggests lack of engagement with CSR activities (Ihlen et al., 2014), whilst active communication generates scepticism (Morsing et al., 2008). Too much or incorrectly perceived communication therefore undermines a company's attempt to position itself as socially responsible (Edinger-Schons et al., 2018).

Studies have considered how to communicate CSR to reduce scepticism. Crawford and Clark-Williams (2014) call for structured voluntary reporting and non-financial reports to portray social legitimacy. In a cause-related marketing (CRM) context, marketers should use emotional appeals in their message to minimise scepticism (Chang and Cheng, 2015). In contrast, reinforcing earlier research (Schlegelmilch and Pollach, 2005), Villagra and López (2013) suggest CSR messages based on facts and data are more effective than messages based on emotion. Joireman et al. (2018) strengthen this, identifying that CSR communication featuring factual (versus vague) CSR claims minimise scepticism. Further, Cho et al. (2017) identify that communicating consistent information, which satisfies stakeholder expectations, builds trust and minimises scepticism. Yet Skard and Thorbjørnsen (2014) argue CSR messages foster greater credibility when they are not generated by a company-controlled source. Thus social media is seen as an attractive option (Lee et al., 2018; Schmeltz, 2012).

### ***Communicating CSR on social media***

Scholars recommend social media as a CSR communication tool as it creates a communication environment where interactive and dialogic aspects inherently reside (Cho et al., 2017). This facilitates consumer involvement, increasing engagement with the CSR

communication (Kent and Taylor, 2016). When consumers engage in this way, organisations can better understand consumer perspectives, respond to criticism, and reduce scepticism (Perks et al., 2018). Uzunoğlu et al. (2017) argue that because social media enable dialogical CSR communication, a consumer-company relationship that is built on an interactive, participatory basis evolves. When the communication is seen as sincere it helps increase consumer engagement and strength of advocacy (Uzunoğlu et al., 2017), reinforcing emotional bonding and commitment (Brodie et al. 2013), which are beneficial for the organisation. ‘Virtual CSR dialogues’ enable consumers to become active participants in CSR creation (Korschun and Du 2013) and reinforce that the company is open, transparent and committed to its CSR. Consequently, organisations have embraced social media to communicate CSR (Stohl et al., 2017).

Yet because social media platforms are uncontrolled, companies open themselves to reputational damage when they use such sites (Floreddu and Cabiddu, 2016). Within the CSR literature, debate about the benefit of social media in a CSR context exists. Gruber et al. (2015) argue company-managed social media pages are the least credible channel because, unless supported by an external institution, consumers have limited trust in such internal communication channels. Colleoni (2013) identified that, even when virtual CSR dialogues are used, company communication on social media is perceived as marketing practice, engendering negative stakeholder responses. Boyd et al. (2016) emphasise this, suggesting CSR communication on social media resembles advertising and PR approaches to communication, recommending companies move away from social media as a CSR communication tool. Similarly, Fournier and Avery (2011) argue that social media is an environment designed for connecting people, where brands are unwelcome. Such research questions the suitability of social media as a CSR communication tool. These contradictions

in the literature mean it remains unclear whether CSR messages communicated via social media are likely to generate positive or negative CSR attributions.

### ***User-generated content***

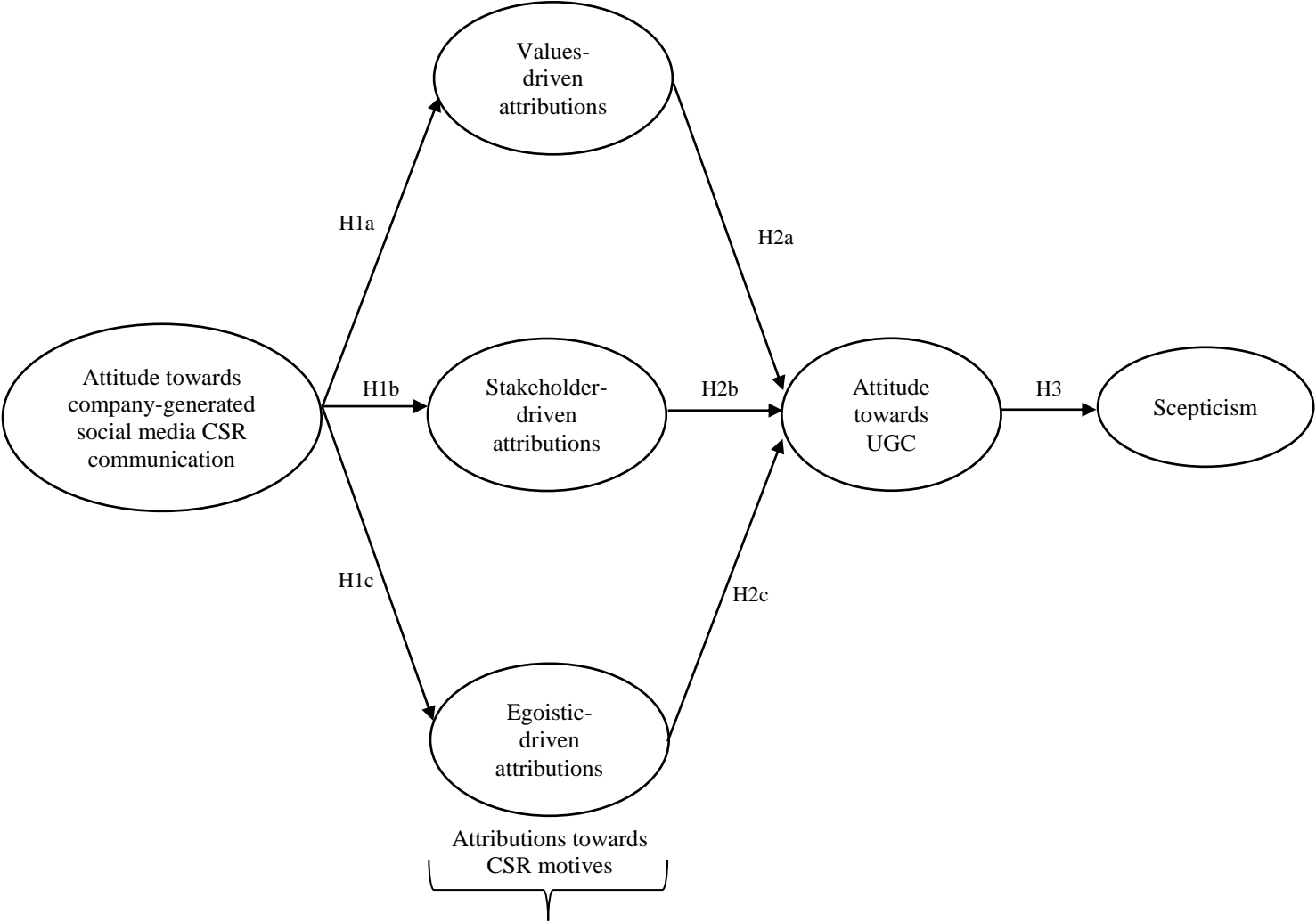
When companies communicate CSR on social media, UGC inevitably develops and is potentially incongruent with the company message. We know that UGC has been examined in relation to brand sales (Corstjens and Umbiljis, 2012) and consumer purchase behaviour (Malthouse et al., 2016; Pavlou and Dimoka, 2006). For example, it influences sales of music (Dhar and Chang, 2009), books (Chevalier and Mayzlin, 2006) and video games (Zhu and Zhang, 2010). The motivations that explain why people engage with UGC have also been examined (Muntinga et al., 2011; Shao, 2009). Little is known about the effects of consumers' UGC behaviour in a CSR context (Malthouse et al., 2016). This seems an important omission in knowledge, given UGC is arguably more impactful than marketer-generated content (Goh et al., 2013).

### **Conceptual model and research hypotheses**

Figure 1 presents the framework of this study. The conceptual model argues consumers' attitude towards company-generated CSR communication on social media will shape their CSR attributions. Unfavourable attitude towards the communication leads consumers to form stakeholder- or egoistic-driven attributions. Favourable attitudes towards the communication create values-driven attributions. CSR attributions then impact how consumers perceive UGC about CSR. Given strong theoretical and empirical support for the relationships between CSR attributions and scepticism (Skarmeas and Leonidou, 2013), the study does not advance hypotheses for these linkages. As these relationships could be important they were tested during the data analysis.

Attitude towards UGC has been found to shape consumer intention (Ayeh et al., 2013). Our model posits that consumer attitudes towards UGC about CSR impact their scepticism towards CSR. So when consumers have positive attitudes about UGC, they are more likely to take this on board, which impacts their scepticism. The model serves as a platform for assessing the effects of company- and user-generated content on consumers' CSR attributions and scepticism respectively.

Figure 1. Conceptual model.



## ***Hypothesis development***

### *Antecedents of CSR attributions*

Attitudes determine meanings for consumers (Foxall et al., 2002). In line with consumer behaviour models (Fishbein and Ajzen, 1975), when consumers develop favourable attitudes towards CSR communication, they are more likely to develop positive CSR perceptions. Literature that advocates social media for CSR communication argues consumers will have more favourable attitudes towards social media messages, in comparison to offline channels, due to its unique characteristics (Kesavan et al., 2013). When companies communicate through social media they open their message to criticism (Eberle et al., 2013), creating an impression of sincerity and transparency (van Halderen et al., 2011). Social media communication is subsequently perceived as more trustworthy and believable than traditional advertising (Flanagin and Metzger, 2013). Therefore, when consumers develop favourable attitudes towards CSR communication received via social media, this could translate to positive perceptions of CSR, expressed as values-driven attributions. We therefore hypothesise:

**H1a:** Attitude towards company-generated CSR messages on social media significantly affects values-driven attributions.

Whilst consumers may develop positive attitudes towards CSR communication on social media, the CSR message is still generated by a company source. Classical communication theory suggests that consumers often distrust company sources, perceiving them as biased or self-interested (Artz and Tybout 1999; Wiener et al. 1990). Therefore some argue corporate message sources will signal self-interested motives (Skard and Thorbjørnsen, 2014). This can lead consumers to doubt the credibility of the CSR message



(Crane and Glozer, 2016). For this reason, prior research suggests consumers place limited trust in CSR communication disseminated via social media (Gruber et al., 2015), and that it generates negative attitudes (Colleoni, 2013). Lee (2016) reinforces this, identifying company-managed Facebook pages dedicated to CSR negatively impacts corporate reputation. Whilst their study did not consider attributions, the impact identified could be influenced by a perception that the company's CSR was driven by self-serving motives. This suggests unfavourable attitudes towards CSR communication on social media shape negative attributions. Hence we posit:

**H1b:** Attitude towards company-generated CSR messages on social media significantly affects stakeholder-driven attributions.

**H1c:** Attitude towards company-generated CSR messages on social media significantly affects egoistic-driven attributions.

#### *Influence of CSR attributions*

Consumers' CSR attributions explain consumer reactions to CSR (Groza et al., 2011). This suggests that the relationship between CSR attributions and consumer attitudes towards UGC *about* CSR should be tested. Support for this comes from Eberle et al. (2013), who found consumers look to more than the company source to inform their opinions about CSR. This suggests they will use UGC to gain further information when CSR is communicated via social media.

When consumers have stakeholder- and egoistic-driven attributions, they are more likely to question CSR initiatives, increasing scepticism towards the organisation and its CSR (Skarmeas and Leonidou, 2013). Scepticism and doubt is inextricably linked with obtaining more information and evidence (Leonidou and Skarmeas, 2017; Oleson et al. 2000). This

suggests consumers with these attributions will be more open to UGC that provides such information and is congruent with their doubtful perceptions of CSR. Hence their view of UGC is expected to be more favourable. Whilst prior research informs the understanding of this relationship, extant studies have not considered the effects of CSR attributions in relation to social media. Thus we propose the following:

**H2a** Values-driven attributions significantly influence attitude towards UGC.

**H2b** Stakeholder-driven attributions significantly influence attitude towards UGC.

**H2c** Egoistic-driven attributions significantly influence attitude towards UGC.

#### *Influence of attitude towards UGC*

Attitude has been regarded as an antecedent of behavioural intention (Ajzen, 1989; Wang and Ritchie, 2012; Zhang and Lei, 2012). In line with prior research (*e.g.* Ayeh et al., 2013), an important attitude construct in our study refers to attitude towards UGC in shaping scepticism. Studies find that attitude toward website content is influential in online consumer behaviour settings (Casaló et al., 2010; Castañeda et al., 2009). In a social media context, Ayeh et al. (2013) identified that attitude towards UGC positively influenced intention to use UGC in travel planning. This indicates attitude towards UGC shapes consumer responses.

Scepticism can be considered a determinant of future behaviour (Leonidou and Skarmeas, 2017). Consumer behaviour models suggest that intention occurs before behaviour (Castañeda et al., 2009). Attitude directly affects intention (Ajzen, 1991; Davis et al., 1989). Thus, behaviour at any one moment is determined by the intention and attitude occurring at a prior moment. Our study follows this logic, suggesting attitude towards UGC about CSR shapes behavioural intentions such as the development of scepticism towards

CSR. In line with Daugherty et al. (2008), we propose that attitude towards UGC is a predictor of consumer response. The following hypothesis is formulated:

**H3:** Attitude towards UGC significantly impacts scepticism towards CSR.

## **Methodology**

In line with prior digital media research (Grant, 2005), we employ a mixed methods approach. This is consistent with Ruggiero's (2000, p.25) view that: 'to truly understand new media technologies, scholars should learn to embrace multiple levels of analysis'. First, we identified gaps and existing relationships within the subject's current theory base. From this, relationships between emergent constructs were hypothesised and verified through an online quantitative survey, using structural equation modelling (SEM). To add deeper understanding of the quantitative data, insights from the qualitative stage were used. Qualitative one-to-one, in-depth, semi-structured interviewing, following the phenomenological tradition was adopted.

### ***Quantitative phase***

#### ***Context and sampling***

The aim of the quantitative phase was to model and test identified relationships. The consumer panel sample was bought from an online data company (Qualtrics) to ensure quality and validity in each response. The target sample size was 400. 4838 invitations were sent out. Of the panellists who followed the survey link, 376 did not qualify to complete the survey. 400 consumers consented to and completed the survey.

As quota sampling was used, the gender and age of the respondents were evenly spread. The sample consisted of 199 (49.8%) males and 201 (50.2%) females. Ages ranged from 18 to over 55.

### *Survey development and measures*

Constructs were measured using pre-existing scales. Unless otherwise indicated, seven-point Likert scales were employed. Four experienced academics with backgrounds in CSR and social media assessed face and content validity of the measures. Five consumers tested the survey and gave verbal feedback about the wording of items, clarity and survey presentation. A large-scale pilot study was subsequently launched ( $n = 57$ ). Results did not reveal problems with respect to measures or response formats.

Attitude towards company-generated social media and UGC were measured using scales adapted from Mitchell and Olson (1981) and Singh and Cole (1993). These scales were adopted by Castañeda et al. (2009) who, similarly to our study, measure attitude towards UGC as a determinant of behavioural intention. Items were measured using a seven-point semantic differential scale. In measuring UGC, items were framed in the context of attitude towards UGC about CSR. Respondents were asked: 'Imagine you saw social media content about CSR that was posted by other users (*i.e.* not company-generated). Please rate your opinion of such user-generated comments on the following scales'. The rationale for this was that if consumers found UGC to be 'believable', 'informative' and 'convincing', they would be more likely to accept it and allow it to shape their scepticism.

Values-, stakeholder- and egoistic-driven CSR attributions were captured through 11 items derived from Ellen et al. (2006) and Groza et al. (2011) (see Table 1). Participants expressed their level of agreement or disagreement with explanations for engagement in CSR initiatives. Scepticism was captured following Skarmeas and Leonidou (2013).

**Table 1. Measurement model results and scale items.**

Factor and items	Item code	Standardised loading	Cronbach's alpha	Average variance extracted (AVE)	Composite reliability	Maximum shared variance (MSV)
Attitude towards company-generated social media CSR communication						
Unbelievable / Believable	CC5	.87	.912	.725	.913	.377
Unconvincing / Convincing	CC6	.91				
Uninformative / Informative	CC7	.78				
Not Trustworthy / Trustworthy	CC8	.84				
Attitude towards UGC						
Bad / Good	USM1	.76	.940	.645	.935	.125
Dislike / Like	USM2	.76				
Irritating / Not Irritating	USM3	.74				
Uninteresting / Interesting	USM4	.79				
Unbelievable / Believable	USM5	.81				
Unconvincing / Convincing	USM6	.88				
Uninformative / Informative	USM7	.84				
Not Trustworthy / Trustworthy	USM8	.84				
Values-driven attributions						
They have a long-term interest in the community.	Value 2	.81	.844	.647	.846	.591
Their owners and employees believe in the initiatives.	Value 3	.78				
They are trying to give something back to the community.	Value 4	.83				
Stakeholder-driven attributions						
They feel their customers expect it.	Stake1	.85	.781	.614	.821	.165
They feel society in general expects it.	Stake2	.90				
They feel their stakeholders expect it.	Stake3	.55				
Egoistic-driven attributions						
They want to get publicity.	Self2	.84	.797	.606	.816	.165
They will get more customers by engaging in such initiatives.	Self3	.89				

They hope to increase profits by engaging in such initiatives.	Self4	.56				
<b>Scepticism</b>						
It is unquestionable that supermarkets act in a socially responsible way.	Scep1	.66	.823	.614	.825	.591
I am sure that supermarkets follow high ethical standards.	Scep3	.88				
It is doubtless that supermarkets are socially responsible retailers.	Scep4	.80				

### *Analysis*

Consistent with prior research (Leonidou et al., 2013; Mani and Chouk, 2017), SEM in AMOS was used to test the hypotheses. Prior to performing the analysis, preliminary checks were conducted. Outliers were identified and removed, resulting in a sample of 398.

Following Gerbing and Hamilito (1996), first exploratory factor analysis (EFA) examined the internal consistency of the scales. Items with low item-to-total correlations, weak individual loadings on each factor, and high cross loadings were dropped from further analyses. Internal consistency of the scales was high, with Cronbach's alpha ( $\alpha$ ) scores ranging from .781 to .940. The traditional two-step procedure for SEM (Anderson and Gerbing, 1988) was followed. A measurement model was established and tested through confirmatory factor analysis (CFA) to evaluate measurement validity and identify measurement errors (Kang and Hustvedt, 2014). For the CFA, maximum likelihood was conducted on the 24 indicators of the six latent variables for the measurement model. The constructs tested were: attitude towards company-generated social media CSR communication; attitude towards UGC; values-driven attributions; stakeholder-driven attributions; egoistic-driven attributions; scepticism. This was reported in a single measurement model. Each item was restricted to load on its a priori specified factor, while the underlying factors were allowed to correlate (Anderson & Gerbing, 1988). The measurement model suggests acceptable fit (see *Quantitative Findings*). This ensured reliability and validity of all measurements. A structural model was subsequently built to test the linear relations among constructs. As the conceptual model suggests mediation could be present, post hoc mediation tests were conducted.

### *Assessment of common method bias*

Steps were taken to minimise common method bias (CMB) in designing the study. (*E.g.* All participants were assured their answers would be anonymous and that there were no right or wrong answers.) Despite procedural remedies, two post hoc checks determined whether CMB influenced the dataset. Harman's single factor test gave a cumulative percentage of 22.81%, sufficiently within the 50% threshold (Podsakoff et al., 2003) to conclude that the data did not suffer from CMB. Second, the more sophisticated and rigorous marker variable method was applied (Williams et al., 2010). The unstandardised regression weights showed 3.61% shared variance, with the marker variable included. Thus it was concluded that CMB did not strongly influence the results of this study.

### *Qualitative phase*

The qualitative study was conducted within the principles of phenomenology to examine different consumer-based situations (Thompson, 1997). In-depth semi structured interviews were used. The nature of the phenomena required that participants could articulate different and multiple incidences where they were influenced by exposure to social media communications and engaged with it. The interviews enabled historic and recent experiences to be captured. They supported our aim to gain a better understanding of consumers' lived experience of social media and its influence on CSR perceptions.

Questions were developed from key themes that emerged from the literature. To ensure the robustness of the question guide, expert opinion from three academics was first sought. Second, two interviews were used to 'live test' the tool. A follow up discussion with these participants was conducted to ensure the data generated reflected the research need. Opening questions were structured to draw participants to organisations' CSR communication. Attention was then brought to the phenomena of interest: social media communication. Participants were asked to reflect on and describe their experience of



company-managed social media content, how they viewed it and motives for use. Questions about their experience with, and influence of, UGC were posed. Consistent with the role of the semi-structured interview in the phenomenology tradition, additional questions were introduced to facilitate further exploration of issues brought up by the participant (Cachia and Millward, 2011). 'Lived experience' emerged through the participants' rich descriptions of how, when exposed to company- and user-generated communication, it altered how they felt about issues at hand, whether their interpretation of the message changed and what change in behavior resulted *e.g.* relating to their level of scepticism. In this way, the most complete picture of respondents' lived experience was accessed.

20 interviews were conducted in the UK. The interviews ranged from 60 to 120 minutes. To maximise reliability, and reduce the risk of observer bias, all interviews were recorded with participants' permission and subsequently transcribed verbatim by the interviewer, without waiting until all interviews were completed (Silverman, 2010). Observational notes were taken during interviews, to gain a full picture of participants' responses.

As in-depth exploration was the goal of this phase, a small but diverse sample is recommended (Öberseder et al., 2011). The sample is consistent with recommendations that 20 to 30 interviews are appropriate in a qualitative study (Creswell and Plano Clark, 2011). Following prior CSR research (Öberseder et al., 2011), two well-established approaches were used to select participants (Brunk, 2010). The majority were selected by convenience, whilst a minority were recommended by interviewees (snowballing). In total, 11 females and nine males were interviewed, aged between 18 and 60. Participants covered a broad range of backgrounds (see Table 2).

**Table 2. Overview of qualitative study participants.**

<b>Participant number</b>	<b>Gender</b>	<b>Age</b>	<b>Occupation</b>	<b>Education Level</b>
#1	M	18	Full-time senior school student	Lower school leaver certificate
#2	M	21	Full-time undergraduate student	High school leaver certificate
#3	F	19	Full-time undergraduate student	High school leaver certificate
#4	F	20	Full-time undergraduate student	High school leaver certificate
#5	M	26	Nurse	Undergraduate degree
#6	M	27	Primary school teacher	Post-graduate degree
#7	F	26	Highways maintenance officer	High school lever certificate
#8	F	26	Customer service assistant	Undergraduate degree
#9	F	29	Customer-Relations Manager	Lower school leaver certificate
#10	M	38	Lecturer	Post-graduate degree
#11	M	42	Chiropractor	PhD
#12	F	35	Drama Therapist	Master's degree
#13	F	39	Yoga teacher	Undergraduate degree
#14	M	53	Computer Engineer	Post-graduate degree
#15	M	51	Head Teacher	Post-graduate degree
#16	F	48	Secondary school teacher	Post-graduate degree
#17	F	47	Part-time administrator, civil service	BTEC National Certificate
#18	M	55	Business Development Manager	Undergraduate degree
#19	F	55	Unemployed	Lower school leaver certificate
#20	F	60	Retired	High school leaver certificate

Initial concepts were derived from free reading of the transcripts, with reference to the observational notes. Initial themes were identified that maintained association with the respondents, but allowed enough abstraction to hold the promise of theoretical development. Themes that emerged included: the effects of social media's characteristics, its influence on CSR attributions, the strength of values-driven attributions, and engagement with UGC. NVivo qualitative software package was then employed to identify more fine grained codes within the initial themes. Each theme and code was derived from words used by respondents to provide authenticity of response (Lincoln and Guba, 2000).

## **Findings**

First the results of the study's quantitative stage are presented. Following this, the qualitative findings are presented, to explain the relationships identified during the quantitative phase.

### ***Quantitative findings***

#### ***Measurement model***

A measurement model assessed the validity of the scales used. Table 1 presents the measurement model results, including scale items. The findings indicate that the measurement model provides a good fit to the data. While the  $\chi^2$  statistic was statistically significant ( $\chi^2 = 510.06$ ,  $p < .001$ ), this was not surprising given the sensitivity of this index of fit to sample size (Hair et al., 2006). Results of alternative fit indices fell within commonly accepted critical levels (Byrne, 2010), indicating good model fit. These include a ratio of chi-squared to degrees of freedom ( $\chi^2/\text{df}$ ) of 2.19, a comparative fit index (CFI) of 0.96, a Tucker-Lewis coefficient (TLI) of 0.95, a root mean square error of approximation (RMSEA) of 0.06, and a standardised root mean square residual (SRMR) of 0.05.

To examine convergent validity of the measurement model, loadings of indicators were considered, alongside average variance extracted (AVE). Convergent validity was evident as all factor loadings exceeded the recommended cut-off value of 0.50 (Hair et al., 2006). The majority fell above the upper threshold of 0.70 (Byrne, 2010). Discriminant validity was assessed using two approaches. First, an examination of the indicators' cross loadings revealed no indicator loads higher on an opposing construct (Hair et al., 2011). Second, the Fornell and Larcker (1981) criterion was applied by testing whether the square root of each construct's AVE was greater than its correlation with each of the remaining constructs. All AVE values exceeded the squared correlations between latent variables, exhibiting discriminant validity (see Table 3). The AVE values fell above the recommended cut-off point of 0.50 (Fornell and Larcker, 1981) (see Table 1), indicating the latent constructs explain at least 50% of the variance in their items. Maximum shared variance (MSV) was assessed and all values fell below the AVE, indicating sufficient discriminant validity. Each construct exhibited acceptable composite reliability (CR), falling above 0.80 (see Table 1). Thus, the measurement model parameter estimates and diagnostics provide strong evidence that the scales employed are valid, reliable and accurate.

**Table 3. Discriminant validity.**

<b>Construct</b>	<b>Egotistic-driven attributions</b>	<b>Attitude towards company-generated social media CSR communication</b>	<b>Attitude towards UGC</b>	<b>Values-driven attributions</b>	<b>Stakeholder-driven attributions</b>	<b>Scepticism</b>
<b>Egotistic-driven attributions</b>	<b>(0.778)</b>					
<b>Attitude towards company-generated social media CSR communication</b>	0.202	<b>(0.851)</b>				
<b>Attitude towards UGC</b>	0.138	0.354	<b>(0.803)</b>			
<b>Values-driven attributions</b>	0.101	0.614	0.310	<b>(0.804)</b>		
<b>Stakeholder-driven attributions</b>	0.406	0.200	0.147	0.264	<b>(0.784)</b>	
<b>Scepticism</b>	-0.055	-0.514	-0.138	-0.769	-0.127	<b>(0.784)</b>

Numbers in parentheses represent the square root of the average variance extracted (AVE)

### *Structural model and hypotheses tests*

SEM was used to test the hypotheses. Overall, the structural model fit was acceptable:  $\chi^2 = 509.55$ ,  $p < .001$ ;  $\chi^2/df = 2.19$ ; CFI = .96; TLI = .95; RMSEA = .054; SRMR = .06. The linear relationships among latent variables were examined. The influence of company-generated social media communication on values-driven attributions ( $\beta = 0.614$ ,  $p < 0.01$ ), stakeholder-driven attributions ( $\beta = 0.200$ ,  $p < 0.01$ ), and egoistic-driven attributions ( $\beta = 0.202$ ,  $p < 0.01$ ) was significant. Thus H1a, H1b and H1c were supported. Whilst no significant link between stakeholder-driven attributions and UGC existed ( $\beta = 0.025$ ,  $p > 0.10$ ), H2a and H2c were supported. Values-driven attributions ( $\beta = 0.316$ ,  $p < 0.01$ ) and egoistic-driven attributions ( $\beta = 0.096$ ,  $p < 0.10$ ) significantly influence consumers' attitude towards UGC. In line with H3, UGC significantly impacts consumer scepticism ( $\beta = 0.124$ ,  $p < 0.01$ ).

For the paths tested that were not hypothesised, between CSR attributions and scepticism, a significant relationship was identified between values-driven attributions and scepticism ( $\beta = -0.839$ ,  $p < 0.01$ ). The negative direction of this relationship suggests that, when consumers form values-driven attributions, it significantly reduces scepticism development. A weak but significant relationship between stakeholder-driven attributions and scepticism was found ( $\beta = 0.087$ ,  $p < 0.10$ ). Surprisingly, no significant relationship was found between egoistic-driven attributions and scepticism ( $\beta = 0.024$ ,  $p > 0.10$ ). With these relationships included in the model, a substantial amount of the observed variance in scepticism was accounted for by the predictors (62%). Whilst company-generated content on social media had a weak impact on stakeholder-driven (4%) and egoistic-driven attributions (4%), it was a powerful predictor of values-driven attributions (40%). 15% of the variance in UGC was accounted for by the predictors.

### *Post hoc analyses*

The conceptual model suggests sequential mediational relationships may exist. In line with Bianchi et al. (2017), post hoc analyses were therefore conducted to examine mediational effects. We tested three sequential mediational models connecting attitude towards company-generated communication on social media with scepticism through CSR attributions and UGC, using Hayes' (2013) PROCESS macro (model 6). This approach has been adopted by similar studies in the field of CSR (De Roeck et al., 2016; Lee et al., 2018).

In the first model, company-generated CSR communication on social media was the independent variable, values-driven attributions was the first mediator, UGC was the second mediator, and scepticism was the dependent variable. The first step of the analysis shows a significant association between company-generated communication and values-driven attributions ( $b = .63$ ,  $t(396) = 18.63$ ,  $p < .001$ ). In the second step, values-driven attributions significantly predicted UGC ( $b = .26$ ,  $t(395) = 3.64$ ,  $p < .001$ ). The second mediator (UGC) was significantly related to scepticism ( $b = .16$ ,  $t(394) = 5.96$ ,  $p < .001$ ). The total effect of company-generated communication on scepticism was significant ( $b = -.60$ ,  $t(396) = -13.83$ ,  $p < .001$ ), whereas the total direct effect was not significant ( $b = -.02$ ,  $t = -.44$ ,  $p > .10$ ). Approximately 74% of the variance in scepticism was accounted for by the predictors ( $R^2 = .742$ ). The indirect effect was tested using a bootstrap estimation approach with 5000 bootstrap samples. Results indicated the indirect coefficient was significant, thus the total effects across company-generated communication and scepticism is mediated by values-driven attributions and UGC (see Table 4).

In the second model, the independent variable and dependent variable remained the same. Stakeholder-driven attributions was the first mediator and UGC the second. Results show that the sequential indirect effect of company-generated social media communication on scepticism through stakeholder-driven attributions and UGC was .012, with a bootstrap

95% confidence interval from -.028 to .053, suggesting sequential mediation is not present in this case. The  $R^2$  of scepticism for the mediation effect through stakeholder-driven attributions and UGC was .327.

In the final model, egoistic-driven attributions replaced stakeholder-driven attributions as the first mediator. Other variables remained the same. Results show the sequential indirect effect of companies' social media communication on scepticism through egoistic-driven attributions and UGC was .028, with a bootstrap 95% confidence interval from -.008 to .067, suggesting sequential mediation is not present in this case. The  $R^2$  of scepticism for the mediation effect through egoistic-driven attributions and UGC was .331.

These results suggest that values-driven attributions are a particularly powerful variable in mediating the relationship between company-generated social media communication and scepticism, shown in the  $R^2$  value of .742 in this relationship. Explanations of these relationships are offered in the following *Qualitative Findings*.



**Table 4. Indirect effects.**

<b>Pathway</b>	<b>Total (indirect) effect</b>	<b>95% Bootstrapping LLCI</b>	<b>95% Bootstrapping ULCI</b>	<b>Presence of mediation</b>	<b>R<sup>2</sup> for scepticism</b>
Company-generated communication → values-driven attributions → UGC → scepticism	-.5796	-.6687	-.4917	Yes	.7415
Company-generated communication → stakeholder-driven attributions → UGC → scepticism	.0122	-.0282	.0527	No	.3273
Company-generated communication → egoistic-driven attributions → UGC → scepticism	.0277	-.0079	.0670	No	.3308

## **Qualitative findings**

Findings from the qualitative phase were used to gain a more nuanced understanding of the quantitative results. To ensure focus and relevance, the qualitative data presented directly relates to relationships identified in the quantitative phase. Interviewees' views are discussed in the context of the following themes: social media's influence on positive attributions, negative attributions, and the effects of UGC.

### ***Social media as an antecedent of positive attributions***

Supporting the quantitative findings, it emerged from the qualitative data that values-driven attributions formed when organisations communicated CSR via social media. To add insights to the quantitative results, participants were asked to describe how social media communication shaped their views. The majority of the sample (12 participants) indicated that when an organisation communicates CSR through social media, it demonstrates transparency. Participants with this perspective believed companies would be unlikely to make CSR claims via social media that were untrue, as it would attract public criticism.

*I think people would have something to say about it, if it turned out they were lying. Because everything on social media is so public, it makes me think that official company posts on there must be legitimate.*

*Interviewee 3*

This reflected opinions of the wider sample, suggesting that by using social media, the organisation demonstrates transparency and therefore must genuinely be committed to the cause communicated. Participants believed that, without authentic, benevolent intentions, the organisation would be exposed by social media users as 'fake'. Using social media created an

impression of sincerity. Such characteristics typify values-driven attributions. This resonates with studies that suggest when a company opens its messages to criticism it demonstrates sincerity (van Halderen et al., 2011). Haigh et al. (2013) find that communicating CSR on Facebook can bolster consumer perceptions of CSR. We add further insight in identifying that such positive effects occur because of the unique characteristics of social media, which influence the formation of values-driven attributions.

### *Social media as an antecedent of negative CSR attributions*

In contrast, for a minority of the sample, negative CSR attributions were expressed. Approximately 25% of participants suggested that when CSR was communicated on social media, stakeholder- and egoistic-driven attributions developed. Such interviewees were asked to reflect on their experience of engaging with CSR communication on social media to consider why it influenced their attributions in this way. It emerged that the act of viewing CSR communication via social media formed questions about the sincerity of the company's CSR motives because social media was used as the communication tool. Through discussion, participants demonstrated they understood the power of social media as a means to reach a wide audience and to alter user perceptions about the merit of the firm's CSR. This understanding reinforced a view that the organisation was using CSR for perhaps less sincere reasons. This led to negative attributions:

*For me, it takes something away from the initiative when they advertise on Facebook. They're just trying to reach as many people as possible to make everyone like them. It doesn't add anything. If anything, it makes CSR seem more of a marketing gimmick.*

*Interviewee 10*

The view that social media is used because of its extensive reach indicated participants were aware of the business benefits of the channel. This led them to believe the company was using social media to leverage these benefits. From this, a view emerged that the company was preoccupied with its own interests, using CSR as a marketing activity *'to look good'* (Interviewee 2). These perceptions are indicative of egoistic-driven attributions (Skarmeas and Leonidou, 2013). It seems when consumers are brought into direct contact with CSR communication on social media, they transition from observer to an active player in the process, where they form strong opinions about the CSR represented by the message received.

To gain insight, we asked participants to describe their experience of using social media channels in a CSR context. Our aim was to gain a clearer picture of whether the characteristics of social media shaped how participants perceived the content communicated. A platform repeatedly discussed was Facebook and the ability to respond to company posts using its 'like' feature. Reinforcing Lee et al. (2018), it emerged that for businesses, number of 'likes' indicates popularity. Participants suggested maximising 'likes' would be a key driver in organisations' use of Facebook. Interviewees therefore perceived the motivation driving CSR as increased popularity with consumers, enhancing competitive advantage, which Facebook helped facilitate.

*Someone in his office has thought 'this'll make us look good' so he's put it on Facebook to see how many 'likes' he gets. [...] So he's seen that opportunity and milked it for a bit of publicity.*

*Interviewee 5*

For those who advocate social media for CSR communication, the interactivity inherent in Facebook, *i.e.* the ability to comment or 'like' to gain positive customer engagement, makes it an ideal communication channel. For a minority of our sample, these interactive features emerged as working against Facebook in a CSR context because the commercial gain for the firm in encouraging interaction was exploitive. This led interviewees to view CSR as a means for organisations to receive rewards (in the form of 'likes') from stakeholders. This view is typical of stakeholder-driven attributions (Vlachos et al., 2009). The extent to which the company was promoting a genuine cause was therefore questioned.

Building upon the quantitative findings, we draw from this that the unique characteristics of social media influence the way consumers receive and perceive messages communicated through this channel. Participants' attitude towards CSR messages communicated via this channel therefore influences their CSR attributions.

### ***Influence of UGC***

Whilst the quantitative study identified that UGC significantly impacts consumers' scepticism, surprisingly this relationship was less powerful than expected. Greater effect was seen from values-driven attributions, which impeded scepticism formation. To draw explanation from the qualitative findings, participants who demonstrated values-driven attributions were asked to describe their experience of engaging with CSR communication on social media and describe their perceptions of associated UGC. We were interested in whether exposure to, and interaction with, UGC changed their opinions of CSR. It emerged that values-driven attributions worked in increasing participants' resilience to UGC, particularly that which was negative in valance. One participant exemplified this in describing CSR communication she had experienced generated by a food retailer and the UGC which developed in response.

*It's a shame that people should be so negative [in UGC] because if there is someone heading up this corporate social responsibility, they're trying to do the best they possibly can to do good, so to shoot them down isn't fair. [...]*  
*It [UGC] doesn't make me think anything bad of the company, because I just want to be able to believe and trust them because they're doing a good thing.*

*Interviewee 9*

On the basis of accompanying field notes, this participant maintained positive perceptions of the organisation's CSR *despite* the presence of negative UGC. It seems individuals who attribute values-driven motives to CSR are more willing to trust the organisation and therefore place limited weighting on UGC about the initiative. This interviewee indicated that, when she trusted the organisation was genuine in its CSR claims, she was less willing to engage with UGC which was incongruent with her perception. This contributed to developing a buffer against UGC, inhibiting scepticism. For the quantitative phase of this study, this could explain why the effect of UGC was weaker than expected.

Goh et al. (2013) argue that, outside the CSR context, UGC is more impactful than marketer-generated content. We find, however, UGC relating to CSR has less impact than company-generated content, provided consumers assign values-driven attributions to the initiative. This emphasises the importance for organisations to use their CSR communication to help cultivate values-driven attributions.

To gain further insight into UGC's role in shaping scepticism, the quarter of participants who expressed egoistic-driven and stakeholder-driven attributions were asked to describe their experience of UGC and how it affected their scepticism. Some discrepancy was

evident between the qualitative and quantitative data. The findings suggest when consumers have negative CSR attributions, UGC has a greater impact on scepticism, which was not reflected in the sequential mediations relating to stakeholder- and egoistic-driven attributions. It emerged that when these individuals engaged with UGC, reinforcement occurred, amplifying their scepticism.

*If people are saying things that are the same as what I'm saying, it reaffirms my point of view. [...] It's because you feel like you're getting a pat on the back because other people have similar views, so it supports what you're thinking already.*

*Interviewee 16*

This view was reflected strongly by interviewees with negative CSR attributions. Participants felt their negative perspective was endorsed by other social media users who shared their opinions. This made them more inclined to engage with UGC. This supports prior research which suggests consumers who doubt CSR are more open to gaining additional information about such initiatives (Leonidou and Skarmeas, 2017). UGC influenced the strength of their scepticism towards CSR, increasing doubt in the sincerity of the initiative. In contrast, opposing perspectives, through positive UGC, were dismissed or had limited effect on these individuals. Therefore, when CSR is communicated via social media, message consumption is influenced by the interaction individuals have with other social media users. As participants moved from passive to active engagement with the CSR communication, by interacting with UGC, there was a shift in how they experience the communication, which presented itself as increased scepticism.

It seems consumers' willingness to *interact* with UGC shapes the extent to which scepticism develops. When individuals have values-driven attributions they place greater trust in the organisation's CSR message and are less willing to interact with associated UGC. Hence its effect in influencing their scepticism is limited. This could explain why the quantitative phase shows that values-driven attributions play such a powerful role in minimising scepticism and in reducing the power of UGC. Findings from both phases of this research are next brought together and discussed in light of extant literature.

## **Discussion**

The study sought to examine the extent to which CSR communication on social media shaped CSR attributions and how associated UGC influenced scepticism. This has enabled two key theoretical contributions to be made. First, the study empirically identifies company-generated social media content as an important antecedent of consumers' positive and negative CSR attributions. Second, it establishes a more nuanced understanding of how consumers' scepticism towards CSR develops and the role UGC plays within this. In doing this, it addresses calls for research to identify antecedents of CSR attributions (Marin et al., 2016) and the effect of UGC in a CSR communications context (Rim and Song, 2016).

Whilst Du et al. (2010) claim traditional CSR communications may influence consumer attributions, this relationship had not been empirically identified and their study did not consider social media. Social media differs to traditional communications, implying that previously established relationships had to be tested within a digital context. Our quantitative results offer empirical evidence on the role social media plays in shaping consumers' attributions. Specifically, company-generated CSR communication on social media is an important antecedent of consumers' values-, stakeholder- and egoistic-driven attributions. Company-generated content, however, has different effects on each attribution. Social media



communication most powerfully impacts values-driven attributions. This strengthens extant arguments that social media should be used to communicate CSR (Uzunoğlu et al., 2017). Whilst company-generated content can significantly influence negative CSR attributions, the strength of this relationship is weaker, suggesting social media can be a powerful positive tool for CSR communication in shaping consumer responses. Our phenomenological findings contribute in explaining the nuances within these relationships. When companies use social media to communicate CSR, it signals to consumers that the organisation is genuinely committed to the initiative. Participants believed organisations would be reluctant to publish claims that were not authentic, for fear of being publically denounced. This engendered values-driven attributions. Whilst Sparks and Bradley (2018) claimed that, in a tourism context, social media was perceived as a more trustworthy channel due to its transparency, our findings identify that this holds true in a CSR setting. This reinforces that companies should use social media to communicate CSR, but this is providing their message emphasises the organisation's genuine commitment to its CSR. Whilst positive attributions are not guaranteed, our findings suggest this approach helps increase the likelihood they will develop.

We contribute further by providing a more nuanced understanding of UGC's effect in a CSR context. The impact of UGC on consumers, beyond increasing awareness, was ambivalent (Berger et al., 2010), resulting in uncertainties about the benefit of using social media to communicate CSR. In contrast to prior research (Goh et al., 2013) we identify that, whilst UGC significantly impacts CSR scepticism, this relationship is less powerful than the impacts of company-generated content. A notable finding, identified in both stages of the research, was that consumer scepticism is minimised when individuals develop values-driven attributions. When such attributions develop, they act as a buffer, reducing the potentially harmful effects of UGC. This finding reflects the importance consumers attach to an

organisation's role in society. It indicates that consumers believe in the power of good actions (Leonidou and Skarmas, 2017) and strong values-driven attributions outweigh any potential negative effects of stakeholder- or egoistic-driven attributions. It seems genuine, altruistic CSR efforts can impede scepticism and override the impact of UGC. Therefore, whilst managers should be aware that UGC can influence scepticism, this may occur to a lesser degree when the company is perceived to care about the cause and its CSR is perceived as an authentic contribution to society (Ellen et al., 2006).

This suggests, providing values-driven attributions are established, the negative implications of UGC may be less problematic than prior research suggests (Eberle et al., 2013). Our qualitative findings indicate, however, that when consumers develop negative attributions, they may be willing to interact with UGC. When such UGC reinforces their existing views, scepticism could increase. In identifying these implications of social media, we contribute to the debate over whether this channel should be used for CSR communication.

### **Management implications**

The findings have implications for business practitioners. A challenge organisations face in communicating CSR is overcoming the self-promoters' paradox. We suggest that developing effective social media campaigns for CSR communication can signal transparency to consumers, maximising the likelihood of positive attributions developing. Such attributions can impede development of consumer scepticism. Proactively engaging in CSR that goes beyond industry norms can help convince consumers that their CSR efforts are genuine and authentic (Menguc et al., 2010). Using this as a foundation, we suggest communications could provide details about how an organisation's CSR has helped solve social and environmental problems by emphasising results that evidence the company's genuine

commitment to the cause. By going beyond superficial engagement in CSR, organisations can maximise the likelihood of values-driven attributions developing (Pai et al., 2015).

Managers should be aware, however, that when they do communicate CSR via social media, UGC inevitably develops, which can significantly impact scepticism. This emphasises the importance of getting CSR communication right from the start, as once values-driven attributions form, they can act as a buffer against potentially negative effects of UGC. Managers should therefore pay particular attention to their consumers' CSR attributions and the UGC that develops in response to their CSR communication to help prevent scepticism.

### **Limitations and areas for future research**

Our results are tempered by some limitations, providing opportunities for further research. UGC is an important feature of this study. Organisations invest time and resources into engaging with UGC, meaning they may respond to such content to provide clarifying information, defend their CSR initiative, or communicate intentions to take action as a result of UGC. Whilst we are aware of this, exploration of company responses to UGC was not in the design parameters of this study. It may, however, add complexity to our understanding. For managers, how they respond to UGC may impact consumers' scepticism. In future, studies that investigate the effects of company responses to UGC could provide further insight.

Our study identifies that values-driven attributions play an important role in minimising scepticism and the effects of UGC. Future research could provide further insight by examining the recipient-related conditions under which positive and negative attributions are most likely to develop. This could help explain the discrepancy between our quantitative

and qualitative data in relation to negative attributions. Organisations could use this insight to develop and target their communication message to foster values-driven attributions.

The insights gained from using a mixed method approach have enabled a deeper insight into the antecedents and relationship between company-generated CSR communication, CSR attributions, UGC and scepticism. However, we accept that the data relates to the nature of the phenomena at the time it was collected. Whilst this has provided insights, ultimately the nature of the phenomena is that it is constantly changing and as such our study would benefit from taking a longitudinal approach.

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